



Republic of Rwanda
Ministry of Education



RTB | RWANDA
TVET BOARD

RQF LEVEL 5



FRONT OFFICE AND HOUSEKEEPING OPERATIONS

FHONA501 Night Audit Activities



TRAINER'S MANUAL

April 2025



Republic of Rwanda
Ministry of Education



NIGHT AUDIT ACTIVITIES



AUTHOR'S NOTE PAGE (COPYRIGHT)

The competent development body of this manual is Rwanda TVET Board © reproduced with permission.

All rights reserved.

- This work was produced initially with the Rwanda TVET Board, with the support from the European Union (EU).
- This work has copyright but permission is given to all the Administrative and Academic Staff of the RTB and TVET Schools to make copies by photocopying or other duplicating processes for use at their workplaces.
- This permission does not extend to making copies for use outside the immediate environment for which they are made, nor making copies for hire or resale to third parties.
- The views expressed in this version of the work do not necessarily represent the views of RTB. The competent body does not give a warranty nor accept any liability.
- RTB owns the copyright to the trainee and trainer's manuals. The training providers may reproduce these training manuals in part or in full for training purposes only. Acknowledgment of RTB copyright must be included in any reproductions. Any other use of the manuals must be referred to the RTB.

© Rwanda TVET Board

Copies available from:

- HQs: Rwanda TVET Board-RTB
- Web: www.rtb.gov.rw

KIGALI-RWANDA

Original published version: April, 2025.

ACKNOWLEDGEMENTS

Rwanda TVET Board (RTB) would like to recognize all parties who contributed to the development of the Trainer’s and trainee’s manuals for the TVET Certificate V front office and housekeeping for the module: **“Night audit activities”**.

Thanks to the EU for financial support and Ubukerarugendo Imbere Project for technical support on the implementation of this project.

We also wish to acknowledge all trainers, technicians and practitioners for their contribution to this project.

The management of Rwanda TVET Board appreciates the efforts of its staff who coordinated this project.

Finally, RTB would like to extend its profound gratitude to the MCT Global team that technically led the entire assignment.

This training manual was developed:



Under Rwanda TVET Board (RTB) guiding policies and directives



Under European Union financing



Under Ubukerarugendo Imbere Project implementation, technical support and guidance

COORDINATION TEAM

Aimable Rwamasirabo

Felix Ntahontuye

Eugene Munyaneza

Production Team

Authoring and Review

Twizerimana Theogene

Hategekimana Olivier

Conception, Adaptation and Editorial works

Jean Marie Vianney Muhire

Vincent Havugimana

Musabyimana Marie Jeanne

Formatting, Graphics, Illustrations, and Infographics

Asoka Niyonsaba Jean Claude

Gashugi Melissa

Coordination and Technical support

Ubukerarugendo Imbere Project and RTB

Project Implementation

MCT Global Ltd

TABLE OF CONTENT

AUTHOR'S NOTE PAGE (COPYRIGHT)	i
ACKNOWLEDGEMENTS	ii
TABLE OF CONTENT	v
LIST OF ABBREVIATIONS AND ACRONYMS	vi
INTRODUCTION	1
LEARNING OUTCOME 1: Prepare Night Audit Activities	3
Topic 1.1: Arrangement of night audit office	7
Topic 1.2: Collection of daily reports	12
LEARNING OUTCOME 2: HANDLE FINANCIAL TRANSACTIONS	20
Topic 2.1: Verification of hotel packages and guest account	23
Topic 2.2: Reconciliation of guest account	28
LEARNING OUTCOME 3: CARRY OUT NIGHT AUDIT ADMINISTRATIVE WORKS	35
Topic 3.1: Preparation of room revenue report	38
Topic 3.2: Preparation of food and beverage report	41
Topic 3.3: Preparation of banqueting report	44
Topic 3.4: Preparation Miscellaneous reports	49
References:	61

LIST OF ABBREVIATIONS AND ACRONYMS

CBET: Competence Based Education and Training

RQF: Rwanda Qualification Framework

RTB: Rwanda TVET Board

TVET: Technical and Vocational Education and Training

CCTV: Closed-Circuit Televisio

INTRODUCTION

This trainer manual encompasses all methodologies necessary to guide you to properly deliver the module titled: **night audit activities**. Students undertaking this module shall be exposed with practical activities that will develop and nurture their competences, the writing process of this training manual embraced competency-based education and training (CBET) philosophy by providing enough practical opportunities reflecting real life situations.

The trainer manual is subdivided into Learning outcomes, each outcome has got various topics, you will start guiding a self-assessment exercise to help students rate themselves on their level of skills, knowledge, and attitudes about the unit.

The trainer manual will give you the information about the objectives, learning hours, didactic materials, proposed methodologies and crosscutting issues.

A discovery activity is followed to help students discover what they already know about the unit.

This manual will give you tips, methodologies, and techniques about how to facilitate students to undertake different activities as proposed in their trainee manuals. The activities in this training manual are prepared such that they give opportunities to students to work individually and in groups.

After going through all activities, you shall help students to undertake progressive assessments known as formative and finally facilitate them to do their self-reflection to identify strength, weaknesses, and areas for improvements.

Remind them to read point to remember section which provide the overall key points and take ways of the unit.

Night audit activities performance

Learning Outcomes	Learning	Learning Outcomes/topics
-------------------	----------	--------------------------

	Hours	
1.Prepare Night Audit Activities	10	1.1.Night audit office is properly arranged according to the hotel standards
		1.2. Daily sales reports are correctly collected according to the hotel services
2.Handle Financial Transactions	20	2.1. Hotel packages are correctly verified basing to the hotel standards
		2.2. Guest account is correctly reconciled based on the guest consumption
3.Carry out night audit administrative works	20	3.1.Room revenue report is correctly prepared as per hotel standards
		3.2. Food and beverage revenue report is correctly prepared according to the hotel standards
		3.3. Banqueting revenue report is correctly prepared according to the banqueting operations
		3.4. Miscellaneous services revenue report is correctly prepared according to the service consumed

LEARNING OUTCOME 1: PREPARE NIGHT AUDIT ACTIVITIES



Learning outcome 1: Self-Assessment

1. Ask trainees to look at the unit illustration in their Trainee's Manuals and together discuss:
What does the illustration show?
What do you think will be topics to be covered under this unit based on the illustration?
2. After the discussion, inform students that this unit is intended to provide them with the knowledge, skills and attitudes to perform night audit activities.
3. They will cover the Description of Rwanda geographical features.
4. Ask trainees to fill out the self-assessment at the beginning of the unit in their Trainee's Manuals. Explain that:
 - a. The purpose of the self-assessment is to become familiar with the topics in the unit and for them to see what they know or do not know at the beginning.

There are no right or wrong ways to answer this assessment. It is for their own reference and self-reflection on the knowledge, skills and attitudes acquisition during the learning process.

They should think about themselves: do they think they have the knowledge, skills or attitudes to do this? How well?

They read the statements across the top and put a check in column that best represents their level of knowledge, skills or attitudes.

At the end of the unit, they will do a self-reflection, which includes re-taking the self-assessment and identifying their strengths, areas of improvement and actions to be taken.



Key Competencies:

Knowledge	Skills	Attitudes
-----------	--------	-----------

Knowledge	Skills	Attitudes
- Describe the Key point of hotel operational procedures - Describe the night audit facilities - Describe the daily reports components	- Verify hotel packages - Verify guest account - Arrange the night audit office - Correct night audit data - Carry out night audit administrative works - Generate night audits report	- Stay calm while examining night audit office - Take necessary safety and precaution while arranging night audit facilities - Pay attention to details while carrying out night audit administrative works



Discovery activity



Task 1

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to share real-world experiences on arrangement of night audit office, verification of night audit office facilities and collection of daily reports. Answer the provided under task 1 in their trainee's manuals. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are given.
2. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class and Encourage all students to give their views.
3. After the presentations/sharing session, inform students that this activity was not intended for them to give the right answers but to give them a picture of what they will cover in the unit.
4. Introduce **Topic 1.1: Arrangement of night audit office**

Topic 1.1: Arrangement of night audit office

	Objectives: By the end of the topic, trainees will be able to: - Explain clearly the cleanliness of the night audit office according to cleanliness standard - Describe clearly the key point on the hotel arrangement as applied in the hotel - Position properly the office facilities as required in hotel
	Time Required: 5 hours.
	Learning Methodology: Role-play, small group work, group discussion, video, brainstorming and hotel visit
	Materials, Tools and Equipment Needed: ✓ Computer, scanner, Photocopy machine, telephone, Chair, table , Papers, pen, internet connection, PMS , Stapler, stapling machine, Office tray, Pen holder
	Preparation: ☐ Trainer has to gather all required tools, equipment and materials ☐ If the trainer is planning a trip/ field visit, he must contact the owner of the facility before and be given permission to access it with trainees.
	Cross Cutting Issues: ✓ Environment and sustainability: Ensure environment is maintained clean while disposing waste. ✓ Gender: Trainer must ensure gender balance while forming groups and assigning tasks. ✓ Inclusiveness: Trainer must take into consideration learners with special

needs while visiting different facilities during field visit/ trip.



Prerequisites:

- ▶ Customer care
- ▶ Property Management System
- ▶ Financial accounting



Activity 1: Problem-Solving



Task 2

1. Using an appropriate method such as individual work, pairs or small groups, students read statement 1 in their manuals and answer the questions that follow. Give clear instructions on how the task should be done, any tools/materials and duration.
2. After answering the questions, guide students to share their answers with the rest of the class using an appropriate method such as pair-share or small group presentations. Encourage other students to give their contributions during the presentations. Responses can be put where students can refer to them during the session.
3. After the presentations, let students refer to Key facts 1.1: Arrangement of night audit office in their trainee manual read them together while comparing with their responses to the questions shared during the presentation.



Activity 2: Guided Practice

 Task 3

1. Using an appropriate method such as pairs or small groups, guide students to do task 3 in their trainees' manuals.
2. Give each pair or small group enough time to discuss on the task. After each pair or small group has discussed the task, ask other students to give feedback on the pair or group while also referring to Key Facts 1.1. Ask each pair or small group probing questions to support their answers and guide them where necessary.
3. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.
4. After the sharing session, students refer to Key Facts 1.1. and discuss them together, while harmonizing their responses provided in the sharing session and answer any questions that may arise.

 Activity 3: Application **Task 4**

1. Using an appropriate methodology such as individual work, pairs or small groups trainees read the scenario under task 4 in their trainee's manual and respond to the given.
2. Make sure instructions are understood, all the students are actively participating, and necessary materials/tools are provided and being used.
3. This activity requires students to work independently with limited support from the trainer. During the task, students should be given a high degree of independence to apply the knowledge, skills and attitudes acquired to real life situations. Your role is to set clear instructions, methodology and timeframe for submitting the report.

4. Ask trainee to visit the hotel in surrounding community, observe the arrangement of night audit office and produce report emphasizing on their Strength, weakness and well as the area of improvement.

Night Audit Office Observation Checklist		
Indicator 1. General Setup and Layout are well organized	Yes	Not
☒ Is the night audit office well-organized and clean? ☒ Is there enough space for night auditors to work efficiently? ☒ Is the lighting sufficient for night-time operations? ☒ Are workstations arranged ergonomically for comfort and efficiency? ☒ Is the office secure and accessible only to authorized personnel?		
Indicator 2. Technology and Equipment are properly inspected	Yes	Not
☒ Are computers, printers, and other office equipment functioning properly? ☒ Is the hotel's property management system (PMS) up-to-date and user-friendly? ☒ Are financial reports and audit logs easily accessible? ☒ Is there a backup system in case of power or system failure?		
Indicator 3. Night Auditor Responsibilities are well implemented	Yes	Not
☒ Are there clear procedures for guest check-ins and check-outs during night hours? ☒ Are audit tasks (e.g., balancing transactions, posting charges) efficiently performed? ☒ Is there a proper filing system for financial reports and guest records? ☒ How well does the night audit team handle discrepancies in billing and reservations?		
Indicator 4. Security & Safety are well implemented	Yes	Not
☒ Are night auditors trained on emergency procedures?		

☒ Is there a clear protocol for handling security incidents? ☒ Are keycards and cash secured properly during night shifts? ☒ Are there CCTV cameras monitoring critical areas?		
Indicator 5. Communication and Customer Service are well implemented	Yes	Not
☒ How responsive is the night audit team to guest inquiries and requests? ☒ Are guests assisted professionally during late check-ins or emergencies? ☒ Is there clear communication between the night audit team and the morning shift staff?		

Topic 1.2: Collection of daily reports

	Objectives: By the end of the topic, trainees will be able to: - Explain clearly the main components of reports as used in hotel - Describe clearly the report collection procedures as applied by night auditor - Correct properly the miscellaneous report as per hotel audit guidelines.
	Time Required: 5 hours
	Learning Methodology: Role-play, small group work, video, brainstorming, hotel visit, practical exercises on report writing
	Materials, Tools and Equipment Needed: ✓ Computer, scanner, Photocopy machine, telephone, Chair, table , Papers, pen, internet connection, PMS , Stapler, stapling machine, Office tray, Pen holder
	Preparation: ☐ Trainer has to gather all required tools, equipment and materials ☐ If the trainer is planning a trip/ field visit, he must contact the owner of the facility before and be given permission to access it with trainees.
	Cross Cutting Issues: ✓ Environment and sustainability: Ensure environment is maintained clean while disposing waste. ✓ Gender: Trainer must ensure gender balance while forming groups and assigning tasks. ✓ Inclusiveness: Trainer must take into consideration learners with special needs while visiting different facilities during field visit/ trip.
	Prerequisites: ▶ Customer care ▶ PMS ▶ Computer skills



Activity 1: Problem-Solving



Task 5

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to analyze the scenario and answer the questions provided under task 5 in their trainee's manuals. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are provided and being used
2. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.
3. After the sharing session, refer students to Key facts 1.2 and discuss them together while harmonizing their responses provided in the sharing session and answer any questions they have.



Activity 2: Guided Practice



Task 6

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to analyze the scenario and answer the questions provided under task 6 in their trainee's manuals. Make sure instructions are understood, all the students are actively participating, and necessary materials/tools are provided and being used
2. During the task, students should be given a degree of independence to apply the knowledge and skills acquired in activity 1. Your role is to guide them by using probing questions such as Why? What? How? to enable them to come to informed responses.

3. During the task, use this opportunity to discuss or address any cross-cutting issues that may arise such as gender, inclusivity, financial education among others. Also attitudes and behavior changes should be handled during this activity.
4. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.
5. After the sharing session, refer students to Key Facts 1.2 let's discuss with them while harmonizing their responses provided in the sharing session and answer any questions they have.



Activity 3: Application



Task 7

1. Referring to the provided activity in application of learning, kindly inform trainer that he/she should organize a visit in five star hotel, do a kind of job shadowing and make report on description as well as correction procedure applied for making a Pace report, Sales reports, Offer report, Commission report, Discount report.
2. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are provided and being used
3. This activity requires students to work independently with limited support from the trainer. During the task, students should be given a high degree of independence to apply the knowledge, skills and attitudes acquired to real life situations. Your role is to set clear instructions, methodology and timeframe for submitting the report.

Hotel Financial Reports Checklist		
Indicator 1. Data are well organized	Yes	Not
☒ Is the data pulled from the correct period and system? ☒ Have all financial figures been verified against supporting documents? ☒ Are revenue discrepancies identified and corrected? ☒ Are error corrections properly documented and approved? ☒ Is there an audit trail for corrections to ensure accountability?		
Indicator 2. Pace report is well generated		
☒ Does the report show accurate booking trends for future dates? ☒ Are occupancy, ADR, and RevPAR calculations correct? ☒ Have all reservations been recorded correctly in the system? ☒ Are duplicate or missing bookings identified and corrected? ☒ Are cancellations and modifications properly reflected?		
3. Sales report is well generated		
☒ Does the report include all revenue sources (Rooms, F&B, Spa, Events)? ☒ Are posted charges accurate and reconciled with guest folios? ☒ Have refunds, cancellations, and charge backs been properly recorded? ☒ Are room rates and taxes calculated correctly? ☒ Has the report been reviewed and approved by the finance team?		
4. Offer report is well generated		
☒ Are all special offers and discounts applied correctly? ☒ Is the revenue impact of promotions accurately tracked? ☒ Are expired or incorrect promotions removed from the system? ☒ Have redemptions been verified against reservations? ☒ Is there a report tracking the success and effectiveness of offers?		

5. Commission report is well generated		
☒ Are all commissionable bookings correctly recorded? ☒ Have commission percentages been applied according to agreements? ☒ Are there any overpayments or duplicate commission entries? ☒ Has management approved all commission payments? ☒ Are outstanding commissions reconciled with OTA and travel agent statements?		
6. Discount report is well generated		
☒ Have all discounts been applied according to hotel policies? ☒ Are unauthorized or excessive discounts flagged for review? ☒ Is the discount percentage correctly calculated? ☒ Is there proper authorization for large or special discounts? ☒ Have discounts been correctly reflected in revenue calculations?		
7. Correction procedures are well reported		
☒ Is there a process in place for identifying and correcting errors? ☒ Are errors documented with reasons and corrective actions? ☒ Are corrections approved by a senior manager or finance team? ☒ Is there a record of past errors to prevent recurrence? ☒ Are automated systems in place to reduce manual errors?		



Formative Assessment

- I. Read the following statement, they are related to hotel night audit arrangement and report collection answer by cycling the letter corresponding to the right answer.
 1. What is the primary purpose of the night audit?
 - a) To record daily guest feedback
 - b) To reconcile financial transactions and generate reports

- c) To conduct staff performance reviews
- d) To update room statuses

Answer: To reconcile financial transactions and generate reports

2. Which document is crucial for starting the night audit?

- a) Guest folio summary
- b) Incident logbook
- c) Housekeeping checklist
- d) Staff attendance sheet

Answer: Guest folio summary

II. List three key reports generated during the night audit preparation.

Answer:

- Daily Revenue Report
- Occupancy Report
- Financial Transactions Report (e.g., credit card reconciliation or cash summary)

III. Answer true or false to the following questions.

The night audit report includes a cash report that tracks all cash transactions for the day.

IV. 3. Analyze the following table, Column A present the report name, while column B is their respective description, answer by matching Column A and B

3. Match Column A and Column B:

Answer	Column A	Column B
1	1. Commission Report	A. Tracks commissions paid to third-party agents, such as travel agents, booking sites, or corporate partners.
2	2. Discount Report	B. Provides a summary of any discounts applied to guest bookings, whether it's a corporate discount, membership discount, or any other special pricing.
3	3. Miscellaneous Report	C. Includes any additional charges or adjustments that do not fit into the standard categories of room revenue, F&B, or services.
4	4. Offer Report	D. Provides information about any promotional offers or discounts given to guests. It tracks special offers, package deals, and seasonal promotions.



Self-Reflection

1. Ask learners to re-take the self-assessment at the beginning of the unit. They should then fill in the table in their Trainee's Manual to Identify their areas of strength, areas for improvement and actions to take to improve.
2. Discuss trainees' results with them. Identify any areas that are giving many trainees difficulties and plan to give additional support as needed (ex. use class time before you begin the next learning outcome to go through commonly identified difficult concepts).



Points to Remember

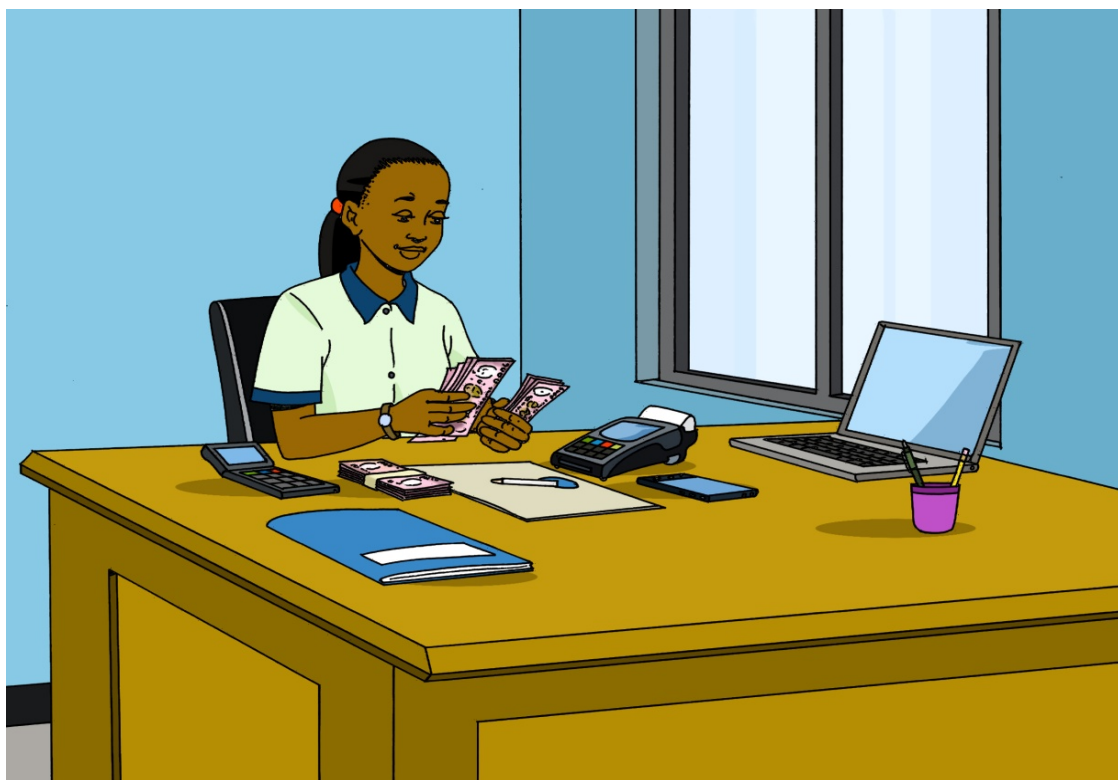
These are the key learning points from all activities in this learning outcome.

- The night audit office plays a critical role in ensuring the smooth operation of a hotel's accounting and reporting system.
- Daily reports provide crucial insights into hotel operations, helping management monitor performance, track trends, and make informed decisions.
- The night audit office is crucial for maintaining accurate records and ensuring smooth financial reconciliation in a hospitality setup. Regular verification of the office facilities ensures efficiency, security, and comfort for the auditor

❶ Further Information for the Trainer

- Mostofa, M. G. (2018). Role of Night Audit on the Perspective of Hotel Bengal Blueberry (Doctoral dissertation, Daffodil International University).
- Geri, R. T., Tjahjono, J. K., & Chrisdianto, R. B. (2020). Effectiveness and efficiency analysis of night auditor function toward internal control at hotel wo Surabaya. *Journal of Accounting, Entrepreneurship and Financial Technology (JAEF)*, 2(1), 1-20.
- Devlin, H. B. (1988). Professional audit; quality control; keeping up to date. *Baillière's Clinical Anaesthesiology*, 2(2), 299-324.
- Geri, R. T., Tjahjono, J. K., & Chrisdianto, R. B. (2020). Effectiveness and efficiency analysis of night auditor function toward internal control at hotel wo Surabaya. *Journal of Accounting, Entrepreneurship and Financial Technology (JAEF)*, 2(1), 1-2

LEARNING OUTCOME 2: HANDLE FINANCIAL TRANSACTIONS



Learning outcome 1: Self-Assessment

1. Ask trainees to look at the unit illustration in their Trainee's Manuals and together discuss:

- a. What does the illustration show?

What do you think will be topics to be covered under this unit based on the illustration?

2. After the discussion, inform students that this unit is intended to provide them with the knowledge, skills and attitudes to Handle Financial Transactions.
3. Ask trainees to fill out the self-assessment at the beginning of the unit in their Trainee's Manuals. Explain that:
 - a. The purpose of the self-assessment is to become familiar with the topics in the unit and for them to see what they know or do not know at the beginning.
 - b. There are no right or wrong ways to answer this assessment. It is for their own reference and self-reflection on the knowledge, skills and attitudes acquisition during the learning process.
 - c. They should think about themselves: do they think they have the knowledge, skills or attitudes to do this? How well?
 - d. They read the statements across the top and put a check in column that best represents their level of knowledge, skills or attitudes.
 - e. At the end of the unit, they will do a self-reflection, which includes re-taking the self-assessment and identifying their strengths, areas of improvement and actions to be taken.



Key Competencies:

Knowledge	Skills	Attitudes
• Describe the hotel packages • Explain the guest account • Describe the reconciliation of guest account	• Confirm guest account • Verify hotel packages • Verify guest account status.	• Be professional while confirming guest account • Be mindful during hotel package verification. • Pay attention to details while Verifying guest account status



Discovery activity



Task 1

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to share real-world experiences on arrangement of night audit office, verification of night audit office facilities and collection of daily reports. Answer the provided under task 8 in their trainee's manuals. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are given.
2. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class and Encourage all students to give their views.
3. After the presentations/sharing session, inform students that this activity was not intended for them to give the right answers but to give them a picture of what they will cover in the unit.
4. Introduce Topic 2.1: Verification of hotel packages and guest account

Topic 2.1: Verification of hotel packages and guest account

Objectives:

By the end of the topic, trainees will be able to:



- a. Explain clearly the verification of hotel packages and guest account as per hotel verification standard
- b. Describe correctly the hotel package verification and guest account as applied in hotel
- c. Explain correctly common elements in a hotel package as applied in hotel



Time Required: 10 hours.



Learning Methodology:

Role-play, small group work, group discussion, video, brainstorming, field visit	
	Materials, Tools and Equipment Needed: ✓ Computer, scanner, Photocopy machine, telephone, Chair, table, Papers, pen, internet connection, PMS , Stapler, stapling machine, Office tray, Pen holder
	Preparation: ☐ Trainer has to gather all required tools, equipment and materials ☐ If the trainer is planning a trip/ field visit, he must contact the owner of the facility before and be given permission to access it with trainees.
	Cross Cutting Issues: ✓ Environment and sustainability: Ensure environment is maintained clean while disposing waste. ✓ Gender: Trainer must ensure gender balance while forming groups and assigning tasks. ✓ Inclusiveness: Trainer must take into consideration learners with special needs while visiting different facilities during field visit/ trip.
	Prerequisites: ▶ Customer care ▶ Property Management System ▶ Financial accounting



Activity 1: Problem-Solving



Task 2

1. Using an appropriate method such as individual work, pairs or small groups, students read statement 9 in their manuals and answers the questions that follow. Give clear instructions on how the task should be done, any tools/materials and duration.
2. After answering the questions, guide students to share their answers to the rest of the class using an appropriate method such as pair-share or small group presentations. Encourage other students to give their contributions during the presentations. Responses can be put where students can refer to them during the session. Their responses
3. After the presentations, let students refer to Key facts 2.1: Verification of hotel packages and guest account in their trainee manual read them together while comparing with their responses to the questions shared during the presentation.



Activity 2: Guided Practice



Task 10

1. Using an appropriate method such as pairs or small groups, guide students to do task 3 in their trainees manuals.
2. Give each pair or small group enough time to discuss on the task. After each pair or small group has discussed the task, ask other students to give feedback on the pair or group while also referring to Key Facts 2.1. Ask each pair or small group probing questions to support their answers and guide them where necessary.

3. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.
4. After the sharing session, refer students to Key Facts 2.1. And discuss them together, while harmonizing their responses provided in the sharing session and answer any questions that may arise.



Activity 3: Application



Task 11

1. Using an appropriate methodology such as individual work, pairs or small groups trainees read the scenario under task 11. Inform trainer that he/she is required to organize a visit in nearest hotel for the trainees to be exposed on guest account verification and hotel package.
2. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are provided and being used.
3. This activity requires students to work independently with limited support from the trainer. During the task, students should be given a high degree of independence to apply the knowledge, skills and attitudes acquired to real life situations. Your role is to set clear instructions, methodology and timeframe for submitting the report.
4. Ask trainee to visit a high end hotel located in your area then ask the night auditor how s/he makes guest account verification and hotel package. Then make a report.

Check list

Indicator 1: Guest Account is well verified	Yes	No
☒ Observe and learn how guest accounts are created and managed at check-in.		
☒ Understand the process for updating guest information and		

Indicator 1: Guest Account is well verified	Yes	No
preferences.		
☒ Review the steps involved in billing and payment processing.		
☒ Discuss security measures for protecting guest data.		
☒ Ask how any issues or discrepancies are handled in guest accounts.		
Indicator 2: Hotel Packages is properly analyzed	Yes	No
☒ Review different hotel packages offered (room upgrades, dining options, etc.).		
☒ Learn how packages are marketed and sold to guests.		
☒ Discuss pricing structures and how packages are customized.		
☒ Understand the role of packages in enhancing guest experience and revenue generation.		
☒ Explore how packages are tracked and adjusted on guest accounts.		
Indicator 3: Interactive Learning is effectively practiced	Yes	No
☒ Allow trainees to ask questions during the visit.		
☒ Provide trainees with an opportunity to observe or participate in any relevant activities (such as checking in a guest).		
☒ Discuss any challenges faced by the hotel staff related to guest account management and package handling.		
Indicator 4: Post-visit briefing is well report	Yes	No
☒ Debrief with the trainees about the key learning from the visit.		
☒ Gather feedback on the experience and address any additional questions.		
☒ Discuss how the visit can be applied to their future roles.		
☒ Provide any additional reading materials or resources on guest account verification and hotel packages.		

Topic 2.2: Reconciliation of guest account

Objectives:

By the end of the topic, trainees will be able to:



- a. Explain clearly the guest consumption verification as per hotel standard
- b. Verify correctly posted payment as per verification standard
- c. Match correctly the consumption with corresponding Charges as per matching standard



Time Required: 10 hours



Learning Methodology:

Role-play, small group work, video, brainstorming, field visit



Materials, Tools and Equipment Needed:

✓ Computer, scanner, Photocopy machine, telephone, Chair, table , Papers, pen, internet connection, PMS , Stapler, stapling machine, Office tray, Pen holder



Preparation:

- ☐ Trainer has to gather all required tools, equipment and materials
- ☐ If the trainer is planning a trip/ field visit, he must contact the owner of the facility before and be given permission to access it with trainees.



Cross Cutting Issues:

- ✓ Environment and sustainability: Ensure environment is maintained clean while disposing waste.
- ✓ Gender: Trainer must ensure gender balance while forming groups and assigning tasks.

✓ Inclusiveness: Trainer must take into consideration learners with special needs while visiting different facilities during field visit/ trip.



Prerequisites:

- ▶ Computer basics
- ▶ PMS



Activity 1: Problem-Solving



Task 12

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to analyze the scenario and answer the questions provided under task 12 in their trainee's manuals. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are provided and being used
2. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.
3. After the sharing session, refer students to Key facts 2.2 and discuss them together while harmonizing their responses provided in the sharing session and answer any questions they have.



Activity 2: Guided Practice



Task 13

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to analyze the scenario and answer the questions provided under task 6 in their trainee's manuals. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are provided and being used
2. During the task, students should be given a degree of independence to apply the knowledge and skills acquired in activity 13. Your role is to guide them by using probing questions such as Why? What? How? to enable them to come to informed responses.
3. During the task, use this opportunity to discuss or address any cross-cutting issues that may arise such as gender, inclusivity, financial education among others. Also attitudes and behavior changes should be handled during this activity.
4. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.
5. After the sharing session, refer students to Key Facts 2.2 let's discuss with them together while harmonizing their responses provided in the sharing session and answer any questions they have.



Activity 3: Application



Task 14

1. Inform trainer that he/she should organize a visit in 5 star hotel to be exposed on how they do; guest consumption verification, verification of posted payments and approval of reconciliation.
2. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are provided and being used
3. This activity requires students to work independently with limited support from the trainer. During the task, students should be given a high degree of independence to apply the knowledge, skills and attitudes acquired to real life situations. Your role is to set clear instructions, methodology and timeframe for submitting the report.



Formative Assessment

Answers:

Multiple Choice Questions and answers

1. What is the first step in reconciling guest accounts during a night audit?
 - a) Generating revenue reports
 - b) Verifying all financial transactions**
 - c) Checking room occupancy
 - d) Printing guest folios
2. Which of the following must be verified when confirming a guest's hotel package?
 - a) The number of guests in the booking
 - b) The inclusions, such as meals or activities**
 - c) The guest's preferred payment method
 - d) The guest's feedback on the package
3. Answer **True** or **False** to the following questions.

- a) Verifying a guest's account before checkout ensures all charges are accurate and complete. **(True)**
- b) Payments made by guests can be verified by crosschecking their folio with receipts and transaction records. **(True)**
- c) The night auditor's primary role is to assist guests with checkout rather than verify guest accounts. **(False)**

4. Fill-in-the-Blank Questions

- a. The night audit report reconciles discrepancies between the Property Management System (PMS) and **the Point of Sale (POS) System**.
- b. The final check confirms that every charge has been **correctly** recorded and every payment **accurately** posted to the guest's account. (correctly, accurately)

Scenario-Based Question:

A guest is checking out and discovers that charges for a spa treatment they did not use are on their bill. As Night Auditor officer, how can you resolve this issue to ensure that the guest is satisfied?

To do this, you are requested to:

- a) Apologize for the inconvenience and assure the guest that the issue will be resolved promptly.
- b) Verify the charge by cross-checking the guest's folio and spa service records to confirm whether the charge was made in error.
- c) If the charge is found to be incorrect, remove it immediately from the bill and provide an updated invoice.
- d) If needed, offer a goodwill gesture, such as a discount or complimentary service, to ensure guest satisfaction.
- e) Document the incident for future reference and inform relevant departments to prevent similar errors.



Self-Reflection

1. Ask learners to re-take the self-assessment at the beginning of the unit. They should then fill in the table in their Trainee's Manual to Identify their areas of strength, areas for improvement and actions to take to improve.
2. Discuss trainees' results with them. Identify any areas that are giving many trainees difficulties and plan to give additional support as needed (ex. use class time before you begin the next learning outcome to go through commonly identified difficult concepts).



Points to Remember

These are the key learning points from all activities in this learning outcome.

- The approval of the reconciliation process is a crucial step in ensuring the financial health and integrity of the hotel. By confirming that all charges, payments, and adjustments are accurate and compliant with hotel policies, the hotel can maintain reliable financial records
- The approval of the reconciliation process in a hotel is a critical step that ensures all financial activities—such as guest accounts, payments, charges, and adjustments—are accurately verified, reconciled, and authorized before finalizing the day's or period's financial records.
- Verification of posted payments is a vital step in maintaining accurate financial records in a hotel. By ensuring that payments are correctly recorded, matched to the corresponding charges, and free of discrepancies, hotels can maintain proper accounting, avoid revenue losses, and provide clear billing to guests.

❶ Further Information for the Trainer

- Mostofa, M. G. (2018). Role of Night Audit on the Perspective of Hotel Bengal Blueberry (Doctoral dissertation, Daffodil International University).
- Geri, R. T., Tjahjono, J. K., & Chrisdianto, R. B. (2020). Effectiveness and efficiency analysis of night auditor function toward internal control at hotel wo Surabaya. *Journal of Accounting, Entrepreneurship and Financial Technology (JAEF)*, 2(1), 1-20.
- Devlin, H. B. (1988). Professional audit; quality control; keeping up to date. *Baillière's Clinical Anaesthesiology*, 2(2), 299-324.
- Geri, R. T., Tjahjono, J. K., & Chrisdianto, R. B. (2020). Effectiveness and efficiency analysis of night auditor function toward internal control at hotel wo Surabaya. *Journal of Accounting, Entrepreneurship and Financial Technology (JAEF)*, 2(1), 1-20.

LEARNING OUTCOME 3: CARRY OUT NIGHT AUDIT ADMINISTRATIVE WORKS



Learning outcome 1: Self-Assessment

1. Ask trainees to look at the unit illustration in their Trainee's Manuals and together discuss:

- a. What does the illustration show?

What do you think will be topics to be covered under this unit based on the illustration?

2. After the discussion, inform students that this unit is intended to provide them with the knowledge, skills and attitudes to carry out night audit administrative works.
3. Ask trainees to fill out the self-assessment at the beginning of the unit in their Trainee's Manuals. Explain that:
 - a. The purpose of the self-assessment is to become familiar with the topics in the unit and for them to see what they know or do not know at the beginning.

There are no right or wrong ways to answer this assessment. It is for their own reference and self-reflection on the knowledge, skills and attitudes acquisition during the learning process.

They should think about themselves: do they think they have the knowledge, skills or attitudes to do this? How well?

They read the statements across the top and put a check in column that best represents their level of knowledge, skills or attitudes.

At the end of the unit, they will do a self-reflection, which includes re-taking the self-assessment and identifying their strengths, areas of improvement and actions to be taken.



Key Competencies:

Knowledge	Skills	Attitudes
- Classify in house and walk ins reports - Describe the Spa and swimming pool report - Identify the banqueting reports	- Differentiate in house and walk ins reports - Prepare room revenue - Prepare food and beverage reports - Prepare banqueting and miscellaneous reports.	- Being mindful while preparing room revenue - Being conscious while preparing food and beverage reports - Pay attention to details while identifying banqueting reports



Discovery activity



Task 15

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to share real-world experiences on arrangement of night audit office, verification of night audit office facilities and collection of daily reports. Answer the provided under task 8 in their trainee's manuals. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are given.
2. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class and Encourage all students to give their views.
3. After the presentations / sharing session, inform students that this activity was not intended for them to give the right answers but to give them a picture of what they will cover in the unit.
4. **Introduce Topic 3.1: Preparation of room revenue report**

Topic 3.1: Preparation of room revenue report

	Objectives: By the end of the topic, trainees will be able to: a. Identify properly the main components of room revenue report as per hotel standard b. Differentiate clearly the breakfast and Laundry report as per hotel standard c. Explain clearly the components of accommodation as per hotel standard
	Time Required: 5 hours.
	Learning Methodology: Role-play, small group work, group discussion, video, brainstorming, field visit
	Materials, Tools and Equipment Needed: ✓ Computer, scanner, Photocopy machine, telephone, Chair, table, Papers, pen, internet connection, PMS, Stapler, stapling machine, Office tray, Pen holder
	Preparation: ❑ Trainer has to gather all required tools, equipment and materials ❑ If the trainer is planning a trip/ field visit, he must contact the owner of the facility before and be given permission to access it with trainees.
	Cross Cutting Issues: ✓ Environment and sustainability: Ensure environment is maintained clean while disposing waste. ✓ Gender: Trainer must ensure gender balance while forming groups and assigning tasks. ✓ Inclusiveness: Trainer must take into consideration learners with special needs while visiting different facilities during field visit/ trip.
	Prerequisites: ▶ Property Management System ▶ Financial accounting ▶ ICT



Activity 1: Problem-Solving



Task 16

1. Using an appropriate method such as individual work, pairs or small groups, students read statement 16 in their manuals and answer the questions that follow. Give clear instructions on how the task should be done, any tools/materials and duration.
2. After answering the questions, guide students to share their answers to the rest of the class using an appropriate method such as pair-share or small group presentations. Encourage other students to give their contributions during the presentations. Responses can be put where students can refer to them during the session. Their responses
3. After the presentations, let students refer to Key facts 3.1: Preparation of room revenue report in their trainee manual read them together while comparing with their responses to the questions shared during the presentation.



Activity 2: Guided Practice



Task 17

1. Using an appropriate method such as pairs or small groups, guide students to do task 17 in their trainees manuals.
2. Give each pair or small group enough time to discuss on the task. After each pair or small group has discussed the task, ask other students to give feedback on the pair or group while also referring to Key Facts 3.1. Ask each pair or small group probing questions to support their answers and guide them where necessary.
3. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.

4. After the sharing session, refer students to Key Facts 3.1. And discuss them together, while harmonizing their responses provided in the sharing session and answer any questions that may arise.



Activity 3: Application



Task 18

1. Using an appropriate methodology such as individual work, pairs or small groups trainees read the scenario under task 18 in their trainee's manual and respond to the given.
2. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are provided and being used.
3. This activity requires students to work independently with limited support from the trainer. During the task, students should be given a high degree of independence to apply the knowledge, skills and attitudes acquired to real life situations. Your role is to set clear instructions, methodology and timeframe for submitting the report.
4. Ask trainee to visit a high-end hotel located in your area then Visit a 4-5 hotel surrounding you area, then ask a night auditor to show and guide you on how to calculate the consumption. In addition to this, make an accommodation report, breakfast report and Laundry report related to consumptions.

Topic 3.2: Preparation of food and beverage report

Objectives:

By the end of the topic, trainees will be able to:



- a. Explain clearly the main components of food and beverage as applied in Hotel.
- b. Examine properly the food and beverage report guidelines as per hotel standard.
- c. Differentiate clearly the pro in-house and walk ins reports as per hotel standard



Time Required: 5 hours



Learning Methodology:

Role-play, small group work, video, brainstorming, field visit



Materials, Tools and Equipment Needed:

- ✓ Computer, scanner, Photocopy machine, telephone, Chair, table , Papers, pen, internet connection, PMS , Stapler, stapling machine, Office tray, Pen holder



Preparation:

- ☐ Trainer has to gather all required tools, equipment and materials
- ☐ If the trainer is planning a trip/ field visit, he must contact the owner of the facility before and be given permission to access it with trainees.



Cross Cutting Issues:

- ✓ Environment and sustainability: Ensure environment is maintained clean while disposing waste.
- ✓ Gender: Trainer must ensure gender balance while forming groups and

assigning tasks.

- ✓ Inclusiveness: Trainer must take into consideration learners with special needs while visiting different facilities during field visit/ trip.



Prerequisites:

- ▶ Computer basics
- ▶ Communication skills



Activity 1: Problem-Solving



Task 19

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to analyze the scenario and answer the questions provided under task 19 in their trainee's manuals. Make sure instructions are understood, all the students are actively participating and necessary materials / tools are provided and being used
2. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.
3. After the sharing session, refer students to Key facts 3.2 and discuss them together while harmonizing their responses provided in the sharing session and answer any questions they have.



Activity 2: Guided Practice



Task 20

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to analyze the scenario and answer the questions provided under task 20 in their trainee's manuals. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are provided and being used
2. During the task, students should be given a degree of independence to apply the knowledge and skills acquired in activity 20. Your role is to guide them by using probing questions such as Why? What? How? to enable them to come to informed responses.
3. During the task, use this opportunity to discuss or address any cross-cutting issues that may arise such as gender, inclusivity, financial education among others. Also attitudes and behavior changes should be handled during this activity.
4. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.
5. After the sharing session, refer students to Key Facts 3.2 let's discuss with them together while harmonizing their responses provided in the sharing session and answer any questions they have.



Activity 3: Application



Task 21

1. Tell trainees to read statement 21 in their trainee's manual and respond to the given questions where the hotel is selected among the hotel which has received and host 100 guests who come in Tour du Rwanda cycling event for two days. Day one they consumed

food at 300\$, beverages at 200\$, massages services at 70\$, sauna at 50\$, and swimming pool services at 50\$. All the consumables are sold in package. On the second day, they consume the same. Prepare a banqueting report.

2. Make sure instructions are understood, all the students are actively participating, and necessary materials/tools are provided and being used
3. This activity requires students to work independently with limited support from the trainer. During the task, students should be given a high degree of independence to apply the knowledge, skills and attitudes acquired to real life situations. Your role is to set clear instructions, methodology and timeframe for preparing the in-house hotel report for Amani hotel.

Topic 3.3: Preparation of banqueting report

	Objectives: By the end of the topic, trainees will be able to: a. Define properly the term banqueting as used in hospitality industry b. Examine properly the main components of banqueting report as per hotel standard c. Differentiate properly the in-door and out-door reports as per hotel standard
	Time Required: 5 hours
	Learning Methodology: Role-play, small group work, video, brainstorming, field visit



Materials, Tools and Equipment Needed:

- ✓ Computer, scanner, Photocopy machine, telephone, Chair, table , Papers, pen, internet connection, PMS , Stapler, stapling machine, Office tray, Pen holder



Preparation:

- ☐ Trainer has to gather all required tools, equipment and materials
- ☐ If the trainer is planning a trip/ field visit, he must contact the owner of the facility before and be given permission to access it with trainees.



Cross Cutting Issues:

- ✓ Environment and sustainability: Ensure environment is maintained clean while disposing waste.
- ✓ Gender: Trainer must ensure gender balance while forming groups and assigning tasks.
- ✓ Inclusiveness: Trainer must take into consideration learners with special needs while visiting different facilities during field visit/ trip.



Prerequisites:

- ▶ Computer basics
- ▶ Communication skills



Activity 1: Problem-Solving



Task 22:

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to analyze the scenario and answer the questions provided under task 22 in their trainee's manuals.

Make sure instructions are understood, all the students are actively participating and necessary materials / tools are provided and being used

2. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.
3. After the sharing session, refer students to Key facts 3.3 and discuss them together while harmonizing their responses provided in the sharing session and answer any questions they have.



Activity 2: Guided Practice



Task 23

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to analyze the scenario and answer the questions provided under task 23 in their trainee's manuals. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are provided and being used
2. During the task, students should be given a degree of independence to apply the knowledge and skills acquired in activity 2. Your role is to guide them by using probing questions such as Why? What? How? to enable them to come to informed responses.
3. During the task, use this opportunity to discuss or address any cross-cutting issues that may arise such as gender, inclusivity, financial education among others. Also attitudes and behavior changes should be handled during this activity.
4. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.
5. After the sharing session, refer students to Key Facts 3.3 let's discuss with them together while harmonizing their responses provided in the sharing session and answer any questions they have.



Activity 3: Application



Task 24

1. Tell trainees to read the statement 24 in their trainees' manual and respond to the given questions where This hotel is selected among the hotel which has received and host 100 guests who come in Tour du Rwanda cycling event for two days. Day one they consumed food at 300\$, beverages at 200\$, massages services at 70\$, sauna at 50\$, and swimming pool services at 50\$. All the consumables are sold in package. On the second day, they consume the same. Prepare a banqueting report.
2. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are provided and being used
3. This activity requires students to work independently with limited support from the trainer. During the task, students should be given a high degree of independence to apply the knowledge, skills and attitudes acquired to real life situations. Your role is to set clear instructions, methodology and timeframe for preparing the banqueting report.

Answer:

Assumptions:

- The consumption on **Day 1** is repeated on **Day 2**, as indicated in the question.
- The consumables are sold in packages, meaning the price is the same per service per guest.

Banqueting Report for Tour du Rwanda Cycling Event:

Day 1 Consumption:

- **Food:** \$300
 - Total = \$300 * 100 guests = **\$30,000**
- **Beverages:** \$200
 - Total = \$200 * 100 guests = **\$20,000**
- **Massage Services:** \$70
 - Total = \$70 * 100 guests = **\$7,000**
- **Sauna Services:** \$50
 - Total = \$50 * 100 guests = **\$5,000**
- **Swimming Pool Services:** \$50
 - Total = \$50 * 100 guests = **\$5,000**

Day 2 Consumption:

Since the consumption on Day 2 is the same as Day 1, we calculate the same amount for each service:

- **Food:** \$300
 - Total = \$300 * 100 guests = **\$30,000**
- **Beverages:** \$200
 - Total = \$200 * 100 guests = **\$20,000**
- **Massage Services:** \$70
 - Total = \$70 * 100 guests = **\$7,000**
- **Sauna Services:** \$50
 - Total = \$50 * 100 guests = **\$5,000**
- **Swimming Pool Services:** \$50
 - Total = \$50 * 100 guests = **\$5,000**

Total Consumption for 2 Days:

- **Food:**
 - Day 1: \$30,000
 - Day 2: \$30,000
 - **Total for Food:** \$30,000 + \$30,000 = **\$60,000**
- **Beverages:**
 - Day 1: \$20,000
 - Day 2: \$20,000
 - **Total for Beverages:** \$20,000 + \$20,000 = **\$40,000**
- **Massage Services:**
 - Day 1: \$7,000
 - Day 2: \$7,000
 - **Total for Massage Services:** \$7,000 + \$7,000 = **\$14,000**
- **Sauna Services:**
 - Day 1: \$5,000

- Day 2: \$5,000
- **Total for Sauna Services:** \$5,000 + \$5,000 = **\$10,000**
- **Swimming Pool Services:**
 - Day 1: \$5,000
 - Day 2: \$5,000
 - **Total for Swimming Pool Services:** \$5,000 + \$5,000 = **\$10,000**

Final Banqueting Report (for 2 Days):

Service	Day 1	Day 2	Total Consumption
Food	\$30,000	\$30,000	\$60,000
Beverages	\$20,000	\$20,000	\$40,000
Massage Services	\$7,000	\$7,000	\$14,000
Sauna Services	\$5,000	\$5,000	\$10,000
Swimming Pool	\$5,000	\$5,000	\$10,000
Total	\$67,000	\$67,000	\$134,000

This report shows the total consumption for each service provided to the 100 guests for both days, with a grand total of **\$134,000**.

Topic 3.4: Preparation Miscellaneous reports

Objectives:

By the end of the topic, trainees will be able to:



- a. Define properly the term miscellaneous report as used in hospitality industry
- b. Examine properly the main components of miscellaneous report as per hotel standard
- c. Differentiate properly spa, swimming pool, business centre and gym reports as applied in a hotel



Time Required: 5 hours



Learning Methodology:

Role-play, small group work, video, brainstorming, field visit



Materials, Tools and Equipment Needed:

✓ Computer, scanner, Photocopy machine, telephone, Chair, table , Papers, pen, internet connection, PMS , Stapler, stapling machine, Office tray, Pen holder



Preparation:

- ☐ Trainer has to gather all required tools, equipment and materials
- ☐ If the trainer is planning a trip/ field visit, he must contact the owner of the facility before and be given permission to access it with trainees.



Cross Cutting Issues:

- ✓ Environment and sustainability: Ensure environment is maintained clean while disposing waste.
- ✓ Gender: Trainer must ensure gender balance while forming groups and assigning tasks.
- ✓ Inclusiveness: Trainer must take into consideration learners with special needs while visiting different facilities during field visit/ trip.



Prerequisites:

- ▶ Computer basics
- ▶ Communication skills



Activity 1: Problem-Solving



Task 25:

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to analyze the scenario and answer the questions provided under task 25 in their trainee's manuals. Make sure instructions are understood, all the students are actively participating and necessary materials / tools are provided and being used
2. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.
3. After the sharing session, refer students to Key facts 3.4 and discuss them together while harmonizing their responses provided in the sharing session and answer any questions they have.



Activity 2: Guided Practice



Task 26:

1. Using an appropriate methodology such as individual work, pair-share, small group discussions, guided discussions or large group discussion, guide trainees to analyze the scenario and answer the questions provided under task 26 in their trainee's manuals. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are provided and being used
2. During the task, students should be given a degree of independence to apply the knowledge and skills acquired in activity 2. Your role is to guide them by using

probing questions such as Why? What? How? to enable them to come to informed responses.

3. During the task, use this opportunity to discuss or address any cross-cutting issues that may arise such as gender, inclusivity, financial education among others. Also attitudes and behavior changes should be handled during this activity.
4. Using an appropriate methodology such as question and answer in a large group, pair presentations or small group presentations, students share their answers to the class. Write their responses for reference. Encourage all students to give their views.
5. After the sharing session, refer students to Key Facts 3.3 let's discuss with them together while harmonizing their responses provided in the sharing session and answer any questions they have.



Activity 3: Application



Task 27

1. Tell trainees to read the statement 27 in their trainees' manual and respond to the given questions where a hotel is selected among the hotel which has received and host 100 guests who come in Tour du Rwanda cycling event for two days. Day one they consumed food at 300\$, beverages at 200\$, massages services at 70\$, sauna at 50\$, and swimming pool services at 50\$. All the consumables are sold in package. On the second day, they consume the same. Prepare a banqueting report.
2. Make sure instructions are understood, all the students are actively participating and necessary materials/tools are provided and being used
3. This activity requires students to work independently with limited support from the trainer. During the task, students should be given a high degree of independence to apply the knowledge, skills and attitudes acquired to real life situations. Your role is to

set clear instructions, methodology and timeframe for preparing the miscellaneous reports.

Answer

Assumptions:

- Each guest consumes the same amount of food, beverages, and services.
- All consumables are sold as packages with the listed prices.
- The same consumption pattern is followed on both days (Day 1 and Day 2).

Banqueting Report for Tour du Rwanda Cycling Event (for 2 Days)

Day 1 Consumption:

- 1. Food:**
 - Per guest: \$300
 - Total for 100 guests:
 $\$300 * 100 = \$30,000$
- 2. Beverages:**
 - Per guest: \$200
 - Total for 100 guests:
 $\$200 * 100 = \$20,000$
- 3. Massage Services:**
 - Per guest: \$70
 - Total for 100 guests:
 $\$70 * 100 = \$7,000$
- 4. Sauna Services:**
 - Per guest: \$50
 - Total for 100 guests:
 $\$50 * 100 = \$5,000$
- 5. Swimming Pool Services:**
 - Per guest: \$50
 - Total for 100 guests:
 $\$50 * 100 = \$5,000$

Day 2 Consumption (Same as Day 1):

- 1. Food:**
 - Per guest: \$300
 - Total for 100 guests:
 $\$300 * 100 = \$30,000$
- 2. Beverages:**
 - Per guest: \$200

- Total for 100 guests:
\$200 * 100 = **\$20,000**
- 3. **Massage Services:**
 - Per guest: \$70
 - Total for 100 guests:
\$70 * 100 = **\$7,000**
- 4. **Sauna Services:**
 - Per guest: \$50
 - Total for 100 guests:
\$50 * 100 = **\$5,000**
- 5. **Swimming Pool Services:**
 - Per guest: \$50
 - Total for 100 guests:
\$50 * 100 = **\$5,000**

Total Consumption for 2 Days:

Service	Day 1 Consumption	Day 2 Consumption	Total Consumption for 2 Days
Food	\$30,000	\$30,000	\$60,000
Beverages	\$20,000	\$20,000	\$40,000
Massage Services	\$7,000	\$7,000	\$14,000
Sauna Services	\$5,000	\$5,000	\$10,000
Swimming Pool	\$5,000	\$5,000	\$10,000
Grand Total	\$67,000	\$67,000	\$134,000

Summary:

- The total consumption for **Day 1** and **Day 2** is the same.
- The overall total consumption for the 100 guests for both days amounts to **\$134,000**.

Formative Assessment

Answers:

Read the following statement, they are related to hotel night audit arrangement and report collection then answer by circling the letter corresponding to the right answer.

1. What should be reviewed to ensure the swimming pool is safe for guests?

- a) Guest usage logs
- b) Water quality test results
- c) Incident reports
- d) All of the above**

2. Which of the following is part of the business center report-making process?

- a) Verify guest usage of equipment**
- b) Review the hotel's security system
- c) Check maintenance logs for pool equipment
- d) Reconcile charges for spa services

3. You are a night auditor in Kivu Serena Hotel.

a) Analyze the importance of maintaining accurate logs for the swimming pool, gym, and business center.

Maintaining accurate logs for the swimming pool, gym, and business center is crucial for ensuring guest safety, proper maintenance, and smooth operations. These logs help track equipment usage, identify issues that need repairs, and ensure that safety standards are met. By keeping detailed records, the hotel can provide a better experience to guests by minimizing downtime or equipment failure.

b) How do these logs contribute to the overall guest experience and safety?

These logs contribute to guest safety by ensuring that all equipment is regularly checked for maintenance and that any safety-related incidents (e.g., accidents or equipment failure) are tracked and addressed promptly. They also help improve the guest experience by ensuring that all amenities are functional and safe to use, preventing any interruptions or inconveniences.

4. Read the following statement, it is related to night auditor, answer by true if the statement is right or false otherwise.

- a) The Night Auditor is responsible for ensuring that spa service sales match guest folios and checking for billing discrepancies. **True**

- b) A Night Auditor must check maintenance logs for both gym equipment and swimming pool safety. **True**



Self-Reflection

1. Ask learners to re-take the self-assessment at the beginning of the unit. They should then fill in the table in their Trainee's Manual to identify their areas of strength, areas for improvement and actions to take to improve.
1. Discuss trainees' results with them. Identify any areas that are giving many trainees difficulties and plan to give additional support as needed (ex. use class time before you begin the next learning outcome to go through commonly identified difficult concepts).



Points to Remember

These are the key learning points from all activities in this learning outcome.

- A Business Center is a physical location that provides temporary office solutions for all types of entrepreneurs and organizations. These spaces offer private or shared office solutions, with reception, courier, cleaning, security, internet and copy services usually also available.
- For a Night Auditor, preparing miscellaneous reports involves reviewing specific data related to various hotel facilities and services during their shift, ensuring that everything is properly documented and any discrepancies are noted. These reports can include information about the spa, swimming pool, business center, gym, and general observations
 - The preparation of miscellaneous reports is essential for ensuring that all hotel facilities and services are running efficiently, addressing any issues promptly, and maintaining a record of the hotel's operations records in a hotel. By ensuring that payments are correctly recorded, matched to the corresponding charges, and free of discrepancies, hotels can maintain proper accounting, avoid revenue losses, and provide clear billing to guests.

Further Information for the Trainer

- Narakusuma, P. P. D., Winia, I. N., Sutarma, I. G. P., Budiarta, I. P., Pemayun, I. D. G. A., & Somawati, N. P. (2022). Work Effectiveness of Night Auditor in Front Office Department. *International Journal of Travel, Hospitality and Events*, 1(2), 109-120.
- Geri, R. T., Tjahjono, J. K., & Chrisdianto, R. B. (2020). Effectiveness and efficiency analysis of night auditor function toward internal control at hotel wo Surabaya. *Journal of accounting, entrepreneurship and financial technology (jaef)*, 2(1), 1-20.
- Mostofa, M. G. (2018). Role of Night Audit on the Perspective of Hotel Bengal

Integrated/Summative assessment (For specific module)

Integrated situation

Positivo hotel is five-star hotel located in Kigali city, Gasabo District, Kimironko Sector. In last two weeks, the hotel hosted 12 guests who came from different corners of the world, the four of them were VIPs where as two of them were allergic with red onions and red meat. Guests were served a variety of dishes, including:

- **Breakfast:** Omelets, pancakes, fresh fruit platters, pastries, yogurt, cereals, and a selection of bread with butter and jam. At 80\$ per person
- **Lunch and Dinner:** A rotating menu featuring grilled chicken, beef steak, fish fillet, pasta dishes, mixed vegetable platters, rice, and potato-based sides. Salads and soups were also available. At 100\$ per person.
- For Beverage Options Soft drinks, fresh juices, bottled water, coffee, tea, and a selection of wines and spirits for VIP guests. At 50 \$ per person as a package.

For the two guests allergic to red onions and red meat, alternative dishes were provided:

- **Breakfast: Protein sources:** Grilled chicken, fish fillet, and plant-based protein options such as lentils and chickpeas. At 30\$ per person
- **Lunch and Dinner: Salads and side dishes:** Red onion-free salads with fresh greens, avocado, cucumber, and carrots. At 50\$ per person
- **Soups and sauces:** Tomato-free and onion-free soups were prepared upon request.

At 20\$ per person.

- **Beverages:** Fresh fruit juices, herbal teas, and dairy-free milk alternatives. At 25 \$ per person. The booking was for 5 days on American meal plan including conference hall. The management of Positivo hotel is requesting you as an expert in night auditing to:
- Verify the VIP's guest accounts in accordance with their booking (in 30minutes)
- Reconcile those VIP's guest accounts refer to the verification done (in 30 minutes)
- Prepare a monthly summary sales report refer to the given information (in 1 hour)

Tasks: You are required to perform the above-mentioned activities within 2 hours

1. To collect needed information
2. To verify hotel rate
3. To reconcile VIP's accounts
4. To prepare a monthly summary sales report

Resources

Tools	Pens, stapler, stapling machine
Equipment	Computer, Printer, Scanner
Materials/ Consumables	Paper, internet connection, PMS

Assessable outcome	Assessment criteria (Based on performance criteria)	Indicator	Observation		Marks allocation
			Yes	No	
1. Prepare Night Auditor activity	1.1. Arrangement of night audit office	Cleanliness of the office is maintained			5
		Office facilities are verified			
		Operational status are checked			
	1.2. Collection of daily sales reports	hotel outlets sales reports are collected			5

2. Handle Financial Transactions	2.1. Verification of hotel packages and guest account	Accommodation packages are verified			20
		Restaurant services packages are verified			
		Banqueting packages are verified			
		Miscellaneous packages are verified			
		Guest information is verified			20
		Account status are verified			
	2.2. Reconciliation of guest account	Guest consumptions are verified			20
		Posted payments are verified			
		Reconciliation is done			
3. Carry out Night Audit Administrative Works	3.1. Preparation of room revenue report	Accommodation reports are prepared			5
		Breakfast reports are prepared			
		Laundry reports are prepared			
	3.2. Preparation of food and beverage report	In house reports are prepared			5
		Walk ins reports are prepared			

	3.3. Preparation banquetin g report	Indoor reports are prepared			5
		Outdoor reports are prepared			
	3.4. Preparation miscellaneous reports	Spa reports are prepared			5
		Swimming pool reports are prepared			
		Business center reports are prepared			
		Gym reports are prepared			
		Others observations reports are prepared			
		Late check in service is provided			5
		Late check out service is provided			
		Inquiries are assisted			
Total marks		100			
Percentage Weightage		100%			
Minimum Passing line % (Aggregate): 70%					

REFERENCES:

1. Abbott, P., & Lewry, S. (2010). Front office. Routledge.
2. Baker, S., Bradley, P., & Huyton, J. (1994). Principles of hotel front office operations: a study guide. Cassell plc.
3. Bardi, J. A. (2011). Hotel front office management. John Wiley & Sons, Inc.
4. Breiter, D., & Milman, A. (2006). Attendees' needs and service priorities in a large convention center: Application of the importance–performance theory. *Tourism Management*, 27(6), 1364-1370.
5. Center, W. E. B., Green, P., Swing, G., & Throwing, A. (2019). Meeting Facilities.
6. Hayes, D. K., Ninemeier, J. D., & Miller, A. A. (2017). Hotel operations management. Pearson.
7. Heyes, A. (2017). Hotel front office management. In *Hotel Accommodation Management* (pp. 57-69). Routledge.
8. Sugiyanto, M. M. Y. (2021). The Tasks Of Front Office Department At Hotel Grasia (Doctoral dissertation, Universitas Diponegoro).



April, 2025